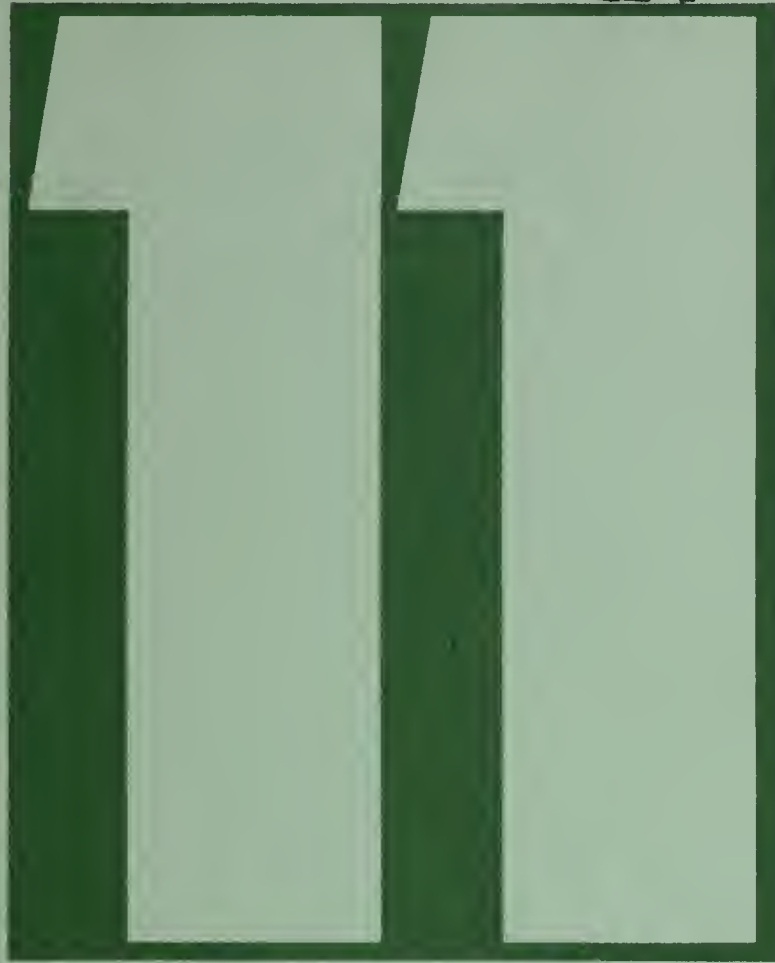


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ENERGY SAVING LAWS

December 1981

STATE DOCUMENTS COLLECTION

MONTANA DEPARTMENT OF NATURAL
RESOURCES & CONSERVATION

APR 19 1982

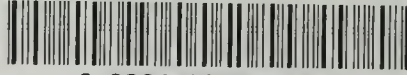
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11 energy saving laws.



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INTRODUCTION

This booklet contains information to help Montana residents take advantage of eleven energy-saving laws and programs, with particular emphasis on recent changes in these. The material has been prepared by the Energy Division of the Montana Department of Natural Resources and Conservation.

In addition, the appendix includes descriptions of federal energy tax credits and sources of energy information.

For information about energy in Montana, contact the Energy Division, DNRC, 32 South Ewing, Helena, MT 59620.

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1. Income Tax Credit for Renewable Energy

Individuals who install a renewable energy system¹ in their principal residence in Montana before December 31, 1982, can claim a credit to reduce their state income tax. They can earn credit for systems installed since December 31, 1976, if not already claimed. The maximum credit is \$125: 5 percent of the first \$1,000 of the cost of the system, plus 2½ percent of the next \$3,000.

A state income tax credit is subtracted directly from the state income tax you owe. If your 1981 tax is \$496, for example, and you claimed a \$125 credit for installing a renewable energy system, you can reduce your tax to \$371; your savings will be \$125.

The cost both of materials and of installation may be used to determine the amount of the tax credit, but you must subtract the value of any public or private grants you received for the project. Although you may not claim a greater credit in any one year than the state income tax you owe, any unused portion of the credit may be carried over and used within four years after installation of the system.

Qualifying renewable energy systems use solar energy, wind, solid wastes, or the decomposition of organic wastes for energy generation. Also included are systems for generating electricity from wood wastes and hydropower from impoundments no larger than 20 acres. The 1979 Legislature made passive solar systems eligible for the income tax credit and the property tax exemption.² However, only the portion of the passive system that is designed to collect, store, and distribute solar energy (additional south-facing windows or heat storage mass, for example) qualifies. A few examples of eligible renewable energy systems are geothermal space heaters, small-scale hydropower systems, wind-powered electrical generators, and active or passive solar installations.

It should also be noted that the Department of Revenue will not allow tax credit (or property tax exemption) for the following items:

- 1) Heat pumps
- 2) Wood stoves
- 3) Fireplaces

To claim the renewable energy state income tax credit, fill out Form 2B from your Montana income tax return package. A completed sample of the form follows.

¹The legal term for these systems is "renewable natural energy generation systems."

²1979 House Bill 534, Section 15-32-01, MCA.

Form 2B

Montana Individual Income Tax

CREDIT ALLOWED RESIDENTS FOR NONFOSSIL ENERGY SYSTEM INSTALLED IN TAXPAYER'S PRINCIPAL DWELLING
(Attach to your return - See instructions on back)

Name(s) as shown on Form 2

Social Security Number

Elmer Granger

550-00-0010

Address of installation

5 miles West of Two Dot, Montana

Date installation was completed in your home (in the event you acquired title to a dwelling to be used as your principal residence and the dwelling came equipped with a nonfossil energy system, give date of acquisition)

Description of installation 1.5 watt wind electric generator system
(Energetech 1500) 60-foot tower, and control anemometer
for system.

Computation of Credit

- 1 Cost of system, including cost of installing
- 2 Amount of grants received
- 3 Subtract line 2 from line 1 and enter difference (but not more than \$4,000)

\$5,200.00

\$4,000.00

- 4 Enter 5% of the first \$1,000 shown on line 3
- 5 Enter 2.5% of the amount on line 3 in excess of \$1,000

\$50.00

\$75.00

- 6 Total of lines 4 and 5 Enter here and on line 81 of Schedule IV, Form 2A of your return
(TAX CREDIT ONLY - NOT AN ITEMIZED DEDUCTION - MAXIMUM AMOUNT \$125)

\$125.00

2. Property Tax Exemption for Renewable Energy

An individual or firm that installs a renewable energy system (see definition of renewable energy system in 1. above) in any kind of building in Montana after January 1, 1979, is eligible for a 10-year property tax exemption based on the value of the system. For a single family residential dwelling (including mobile homes), property taxes are exempted on up to \$20,000 of the system's appraised value. Up to \$100,000 of the system's value is exempt if installed in a multi-family residential dwelling or in a nonresidential structure.³

The property tax exemption offers Montanans significant tax incentives when investing in renewable energy systems for residential or nonresidential use. For example, an individual constructing or retrofitting a passively heated solar building can claim property tax exemptions for the additional cost of south facing glazing and the cost of storage and distribution systems required in the passive solar design. A residence with a market value of \$57,000 would be taxed at \$761 if the tax mill levy was 355 mills. If the same residence received a \$7,000 tax exemption for a renewable energy system, the yearly property taxes would be reduced to \$668. The property tax savings would be \$93 a year or 12%. The tax savings would be accrued each year during the 10-year exemption period.

The assessor in each county administers the property tax exemption, following rules adopted by the Department of Revenue, Property Assessment Division. For answers to questions about the law, contact either your county assessor or the Property Assessment Division, Montana Department of Revenue, Capitol Station, Helena, MT 59620 (449-2808).

A completed sample of the application form for property tax exemption follows.

³House Bill 299 Section 15-6-20 MCA 1974

Alt. 3
F-2

STATE OF MONTANA
DEPARTMENT OF REVENUE

APPLICATION FOR TAX INCENTIVE ASSESSMENT OF
ENERGY GENERATING PROPERTY

TO BE APPLIED TO THE APPRAISED VALUE OF CAPITAL INVESTMENTS IN RECOGNIZED NON-FOSSIL FORMS OF ENERGY GENERATION NOTE — THIS APPLICATION MUST BE COMPLETED AND SUBMITTED TO THE PROPERTY VALUATION DIVISION DEPARTMENT OF REVENUE HELENA MONTANA BEFORE THE FIRST DAY OF APRIL

COUNTY Lewis and Clark DATE MARCH 20, 1981
NAME OF APPLICANT Richard Sharp
ADDRESS 917 SUN LANE HELENA MT. 59601

I/WE ASK TREATMENT ALLOWED FOR THE FOLLOWING INSTALLATIONS (GIVE BRIEF DESCRIPTION)

400 square feet of active solar air collectors. The collectors
are ducted to a rock storage bin of 20 cubic yards. The
home also incorporates an interior wall as thermal mass,
passively heated from south facing windows, to provide additional heat.

LOCATED ON LAND LEGALLY DESCRIBED AS Lot 5, Solar Acres
Subdivision, Helena, Lewis and Clark County,
MONTANA

THE ENERGY GENERATING FACILITIES WERE INSTALLED AT AN ESTIMATED COST OF \$12,500
BETWEEN THE FOLLOWING DATES JUNE 1980 AND AUGUST 1980

SIGNED BY Richard Sharp OWNER OR AGENT

(ATTACH ADDITIONAL SHEETS IF MORE SPACE IS REQUIRED)

3. Income Tax Credit for Energy Conservation

Montana taxpayers can qualify for a 5 percent tax credit, up to a maximum of \$150, for energy conservation improvements installed in residential buildings, and a 5 percent credit, up to a maximum of \$300, for commercial, industrial or agricultural buildings.⁴

The costs of materials and installation of an energy conservation project, minus the value of public or private grants received, are eligible for the tax deduction. The entire cost of energy conservation work done in existing structures qualifies for the deduction, but in new construction only the portion of the work that exceeds state energy conservation standards is eligible.

A state income tax credit is subtracted directly from the state income tax you owe. The tax credit may be taken only for the year the installation is completed and only for buildings (including mobile homes) located in Montana.

Energy conservation installations qualifying for the income tax credit include insulation, storm doors and windows, hot-water restrictors, caulking and weatherstripping, and clock-regulated thermostats. Wood stoves, fireplaces, and fireplace modifications (with the exception of glass fireplace doors) are not eligible for these three state tax incentives.

To apply, fill out Form 2C from your Montana income tax return package. A completed sample of the form follows.

⁴House Bill 237 Section 5-32-109 MCA

Montana Individual Income Tax

CREDIT FOR INVESTMENT IN ENERGY CONSERVATION INSTALLATIONS
(attach to your return — see instructions on back)

Name(s) as shown on Form 2	Social Security Number
ENERGY CONSERVER	CCC CC CCC
Address of installation 1126 WARM HOME Rd.	

Was the installation made in the process of constructing a building? YES ☐ NO ☒

Description of installation: CLACK thermostat installed on central heating system. 1200 square feet of 6 inch unfaced fiberglass insulation added to ceiling, 8 tubes of silicone caulking material and 200 linear feet of weatherstripping materials applied to doors and windows

Computation of Credit for installation in a Building used for Residential Purposes

- 1 Amount invested in energy conservation installation
- 2 Amount of grants received
- 3 Subtract line 2 from line 1 and enter difference
- 4 Enter 5% of line 3
- 5 Enter the amount on line 4 or \$150 whichever is smaller

1	\$ 550	
2	0	
3	\$ 550	
4	\$ 27.50	
5	\$ 27.50	

Computation of Credit for installation in a Building used for Commercial, Industrial or Agricultural Purposes

- 6 Amount invested in energy conservation installation
- 7 Amount of grants received
- 8 Subtract line 7 from line 6 and enter difference
- 9 Enter 5% of line 8
- 10 Enter the amount on line 9 or \$300 whichever is smaller
- 11 Total of lines 5 and 10 Enter here and on line 82 Form 2A of your return

6		
7		
8		
9		
10		
11		

4. Solar Easements

The 1979 Legislature authorized the establishment of solar easements to help protect Montanans' investments in solar energy.⁵ A solar easement, like other easements, is a legal device to allow a landowner to transfer the right to use property in certain specified ways, without transferring the actual ownership of the property. The landowner can still use the land in any way that doesn't interfere with the rights granted to the person holding the easement.

With a utility easement, for example, the landowner might grant the utility company a corridor in which to install and maintain underground service lines to a building. With an access easement, the landowner might grant neighboring landowners a path or driveway to reach their property. And with a solar easement, the landowner might grant a neighbor an unshaded path from the sun to a solar energy device.

At the time of the granting of the easement, the owner of the property must agree to the action, since the solar easement is a voluntary procedure. But once granted, an easement remains in effect even if the landowner who granted it sells the property. The easement can also be granted for a specified period of time, or under specified conditions (until a planned road is developed, for example).

A solar easement must be properly filed with the local clerk and recorder's office. The written document must at least specify the legal description (boundaries) of the property, the vertical and horizontal angles at which the easement extends over the property, and any conditions under which the easement is granted or may be terminated. Besides these requirements, standard rules for documenting an easement may apply. The clerk and recorder can explain these. Establishing an easement can be a complicated matter and may require consultation with a planner, architect, lawyer, or other person experienced in drawing up easements.

⁵ 1979 House Bill 833, Section 10-7-30, MCA.

5.

Gasohol License Tax Reduction

Under a state law, gasohol (a blend of gasoline and at least 10 percent ethanol) produced in Montana from Montana-grown agricultural products will be taxed at a lower rate than standard gasoline.⁶ The 1979 Legislature set up a sliding scale of fees for eligible gasohol, replacing the current 9¢/gallon tax on standard gasoline:

- beginning April 1, 1979, gasohol is taxed at 2¢/gallon
- beginning April 1, 1985, gasohol is taxed at 4¢/gallon
- beginning April 1, 1987, gasohol is taxed at 6¢/gallon

The special tax rates terminate on April 1, 1989. If the tax on standard gasoline ever falls below the gasohol scale during that time, the lower rate will apply to the gasohol as well. But if it is determined that the loss of tax revenues from gasohol is significantly impairing the maintenance or construction of state or federal highways, the governor can suspend the lower gasohol tax rate.

Prospective gasohol distributors, before beginning operations in the state, must purchase a license and post a bond of at least \$1,000 with the Department of Revenue's Motor Fuel Tax Division, Capitol Station, Helena, MT 59620 (449-3474). That office can also answer questions about the gasohol license tax reduction.

⁶1979 House Bill 402, Section 15, 70-204, MCA

6.

Gasohol Facility Property Tax Reduction

Real and personal property used primarily in the production of gasohol in Montana are eligible for property tax reductions. Tax reductions are allowed during the construction of a gasohol facility and its first three years of operation.⁷ Eligible gasohol facilities are taxed as new industry, at 3 percent of their market value.

More information is available from your county assessor, or from the Department of Revenue, Property Assessment Division, Capitol Station, Helena, MT 59620 (449-2808).

⁷1979 Senate Bill 523, Section 15-6-135, MCA

7. Grants for Foods and Feeds from Wheat and Barley

Montana collects a tax on all wheat and barley grown in the state and sold through commercial channels. The 1981 Legislature amended previous legislation to allow the use of up to \$200,000 of these tax revenues each year to fund a grant program promoting the use of Montana-grown wheat and barley as a source of food and feed. Grants are available to fund research, development, production, and marketing of the byproducts of alcohol production.⁸

As an example, a grant was funded that sought to market the byproduct of alcohol production as a source of high protein flour for baking purposes. After the alcohol distillation process is completed, solids from the mash are dried and ground into flour. The flour has a protein content of 28%, almost three times the protein content of the original wheat used in the distillation process.

The Montana Department of Agriculture administers the program, which continues through June 30, 1983. Applicants should be residents of Montana, and projects should be conducted mainly within the state. There is no minimum grant size. Grants should be submitted by July 1 each year. Applications for grants of more than \$100,000 are discouraged though not prohibited.

Complete rules for applying for a grant may be obtained from the Department of Agriculture's Food and Feed Coordinator, 6th and Roberts, Helena, MT 59620 (449-3144).

⁸1981 House Bill 488, Section 80.11.252

8.

Renewable Energy Grants and Loans

Through its Renewable Energy Grants And Loans (REGAL) Program, the Department of Natural Resources and Conservation encourages development and use of renewable energy such as solar, wind, geothermal, biomass and small-scale hydropower.

The program, funded through Montana's coal severance tax, was established to reduce reliance on fossil fuels and to promote ecological stability. In 1976 the program began to offer grants to Montanans researching, developing and demonstrating renewable energy. More than 200 projects, available for public visitation, have been in whole or part financed through DNRC grants.

As the technology advanced and the state became more receptive to energy innovations, the renewable energy industry in Montana began to emerge. To encourage private sector development of renewable energy, DNRC has established a subsidized loan program through the state's financial institutions. The loan program, which will be operating by early 1982, will encompass commercial ventures and projects with payback or income generating potential.

For more information on the REGAL Program or on renewable energy projects and technology, write or call the Energy Division, DNRC, 32 S. Ewing, Helena, MT 59620 (449-3940).

9. Low-Interest Loans for Renewable Energy and Energy Conservation

Public utilities and financial institutions in Montana may now make low-interest loans for energy conservation or renewable energy generation under a law passed by the 1979 Legislature.⁹

Public utilities that provide natural gas or electric service within the state may make energy conservation loans to their customers at a maximum annual interest rate of 7 percent. There is no minimum rate. They may also make renewable energy loans at an annual rate not exceeding 7 percent.

Montana financial institutions (state and federally chartered banks and trust companies, savings and loan associations, credit unions, and consumer loan companies) may also make low-interest loans. The maximum rate the institutions may charge is two percentage points below the discount rate on 90-day commercial paper¹⁰, an interest rate given to preferred customers. This rate may change at irregular intervals. Call a financial institution to learn the current rate. There is no minimum rate for the loans, and the same maximum applies to both energy conservation and renewable energy loans.

Participation in the loan program by any utility or financial institution is voluntary. Those institutions that participate earn state tax credits to reimburse them for the costs of the program. But the amount of credit each can claim is limited, restricting the number of loans made each year.

Financial Institutions

Each financial institution participating in the program develops its own application procedures and forms. For information on applying, loan terms, and interest rates, contact each financial institution directly.

Public Utilities

Three public utilities in Montana have already developed low-interest energy loan programs. For the most part all provide loans for energy conservation, rather than for renewable energy generation.

⁹1979 House Bill 649, Section 15-32-101, MCA

¹⁰ Commercial paper is a banking term used to describe short-term loans on high quality notes from commercial borrowers

Great Falls Gas Company provides up to \$1,500 interest free for 5 years to customers for energy conservation projects. An energy audit, conducted by the company, must be performed first for the consumer to become eligible for the interest-free loan program. Eligible conservation measures must have a payback period of 7 years or less. Interested customers should contact the Great Falls Gas Company, P. O. Box 2229, Great Falls, MT 59403 (761-7100).

Montana Power Company will lend heating customers up to \$1,500 interest free for 36 months for energy conservation projects. MPC accepts applications for basic weatherization work on residential buildings with four or fewer dwelling units. Both renters and homeowners may apply. MPC will conduct a free energy audit and recommend useful conservation techniques for all of its customers, whether or not they apply for the interest-free loan program.

Interested customers should contact the MPC business office that serves their area.

Montana Power Company

BUTTE: 40 East Broadway	59701	723-5421
BILLINGS: 113 North Broadway,	59103	252-0591
BOZEMAN: 1006 West Main,	59715	586-1331
GREAT FALLS: 101 Centra Ave	59403	453-0321
HAVRE: 321 Second St.	59501	265-7876
HELENA: 1315 North Main	59601	442-4610
KALISPELL: 411 First Ave. West	59901	755-7186
LEWISTOWN: 509 West Main	59457	538-5415
LIVINGSTON: 224 South B,	59047	222-2521
MISSOULA: 1093 Russe,	59801	549-2301

Pacific Power and Light will also provide its heating customers with interest-free loans for energy conservation. PP&L customers who own electrically heated homes built before August, 1978 are eligible for the program. There is no fixed time limit on the PP&L loans; they must be paid back when the home is sold or otherwise changes hands. PP&L will perform a free energy analysis for its customers and advise them how to improve energy efficiency.

Interested customers should contact the PP&L business office that serves their area.

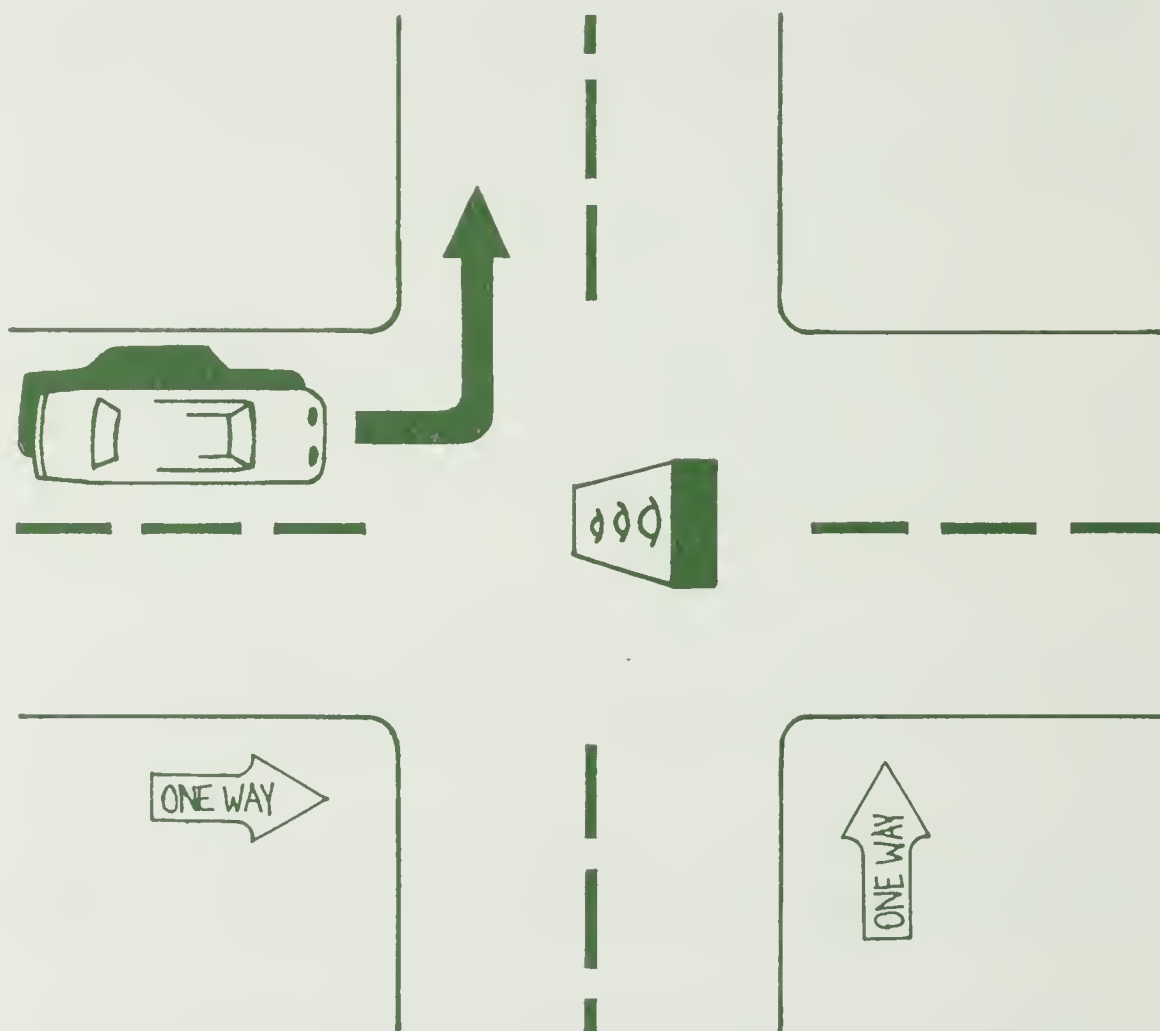
Pacific Power and Light

KALISPELL: 448 South Main	59901	755-7461
LIBBY: 121 West Fourth	59923	293-4107
WHITEFISH: 307 Spokane Ave.,	59937	862-3565

10. Left-Turn-On-Red Law

Montana's right-turn-on-red law proved effective in reducing the amounts of time and gas motorists spend idling at traffic lights, so the 1979 Legislature added an amendment to the law that may save more.

Under the new rule, when two one-way streets intersect, motorists may now turn left after stopping for a red light.¹¹ The same restrictions hold for the left-turn-on-red as for the right-turn-on-red: the motorist must come to a complete stop at the traffic signal and yield to pedestrians and vehicles lawfully using the intersection. A left-turn-on-red is not allowed at intersections marked with signs prohibiting the maneuver.



11. Federal Tax Credits

Conservation: Both owners and renters of dwellings are eligible for a tax credit, provided they actually pay for the qualifying items. Eligible expenses would be:

- insulation designed to reduce heat loss or heat gain of a residence or water heater
- storm or thermal windows or doors for the exterior of the dwelling
- caulking or weatherstripping of exterior doors or windows
- clock thermostats or other automatic energy-saving setback thermostats
- furnace modifications designed to increase fuel efficiency, including replacement burners, modified flue openings, and ignition systems that replace a gas pilot light
- meters that display the cost of energy usage
- additional items, when specified by the Secretary of the Treasury as increasing the efficiency of the dwelling

Items that DO NOT qualify for the tax credit include: heat pumps, insulating curtains, fluorescent lights, wood- or peat-burning stoves, replacement boilers and furnaces, and hydrogen-fuels equipment.

The equipment must be installed on your principal residence (not on a second home.) You must be the original user of the equipment claimed for the credit. Only expenditures between April 20, 1977 and December 31, 1985 may be claimed.

How to Claim the Credit: The tax credit is 15 percent of the first \$2,000 spent on eligible material and equipment to conserve energy, for a maximum credit of \$300. The 15 percent credit must be claimed for the tax year in which the items are installed.

To claim the credit you must file Form 5695 with your income tax return. After calculating the amount of credit that you qualify for, you subtract this credit from your income tax liability. You do not need to itemize deductions to claim this credit. If you itemize, do not list your equipment expense or your tax credit as an itemized deduction. If your tax credit exceeds your tax liability, you may carry over the unused amount to a future tax year. For additional information, get Publication 903, *Energy Credits for Individuals*; or contact the Internal Revenue Service toll free, (800) 332-2275.

Renewable Energy: Homeowners may also receive an additional energy credit for amounts they spend on solar, wind-powered or geothermal installations for their homes. The renewable energy equipment must be installed in connection with a principal residence and must meet the following requirements: (1) It must meet certain performance and quality standards to be specified by the Secretary of the Treasury; (2) The item must be expected to remain in use for at least five years. Equipment to heat swimming pools does not qualify.

The tax credit is 40 percent of the first \$10,000 spent on qualifying expenditures, or a maximum credit of \$4,000. These expenditures include labor costs, installation, and equipment but exclude structural components of the dwelling. You may claim the credit more than once if you expand an existing system or purchase more than one system, but the cumulative credit is \$4,000 on one residence.

To claim this credit use the same form 5695 mentioned above and file with your income tax return. More details on this are available from the Internal Revenue Service in Publication 903. A completed sample of Form 5695 follows.

Residential Energy Credit

▶ Attach to Form 1040. ▶ See Instructions on back.

OMB No. 1545-0214

1981
33

Name(s) as shown on Form 1040

Energy Conserver

Your social security number

000 00 0000

Enter in the space below the address of your principal residence on which the credit is claimed, if it is different from the address shown on Form 1040.

1126 WARM HOME Rd.

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 23.

Part I Fill in your energy conservation costs (but do not include repair or maintenance costs).

- 1 Was your principal residence substantially completed before April 20, 1977? ☒ Yes ☐ No
Note: You MUST answer this question. Failure to do so will delay the processing of your return. If you checked the "No" box, you CANNOT claim an energy credit under Part I and you should not fill in lines 2 through 12 of this form.

2 a Insulation	2a	<u>310 00</u>
b Storm (or thermal) windows or doors	2b	
c Caulking or weatherstripping	2c	<u>62 00</u>
d A replacement burner for your existing furnace that reduces fuel use	2d	
e A device for modifying flue openings to make a heating system more efficient	2e	
f An electrical or mechanical furnace ignition system that replaces a gas pilot light	2f	
g A thermostat with an automatic setback	2g	<u>178 00</u>
h A meter that shows the cost of energy used	2h	
3 Total (add lines 2a through 2h)	3	<u>550 00</u>
4 Enter the part of expenditures made from nontaxable government grants and subsidized financing	4	<u>0</u>
5 Subtract line 4 from line 3	5	<u>550 00</u>
6 Maximum amount of cost on which credit can be figured	6	<u>\$2,000 00</u>
7 Enter the total energy conservation costs for this residence from your 1978, 1979, and 1980 Form 5695, line 2	7	<u>0</u>
8 Subtract line 7 from line 6	8	<u>2000 00</u>
9 Enter the amount of nontaxable government grants and subsidized financing entered on line 4	9	<u>0</u>
10 Subtract line 9 from line 8. If zero or less, do not complete the rest of this part	10	<u>2000 00</u>
11 Enter the amount on line 5 or line 10, whichever is less	11	<u>550 00</u>
12 Enter 15% of line 11 here and include in amount on line 23 below	12	<u>82 50</u>

Part II Fill in your renewable energy source costs (but do not include repair or maintenance costs).

13 a Solar	13 b Geothermal	13 c Wind	Total ▶	13d	
14 Enter the part of expenditures made from nontaxable government grants and subsidized financing				14	
15 Subtract line 14 from line 13				15	
16 Maximum amount of cost on which credit can be figured				16	<u>\$10,000 00</u>
17 Enter the total renewable energy source cost for this residence from your 1978 Form 5695, line 5 and your 1979 and 1980 Forms 5695, line 9				17	
18 Subtract line 17 from line 16				18	
19 Enter the amount of nontaxable government grants and subsidized financing entered on line 14				19	
20 Subtract line 19 from line 18. If zero or less, do not complete the rest of this part				20	
21 Enter the amount on line 15 or line 20, whichever is less				21	
22 Enter 40% of line 21 here and include in amount on line 23 below				22	

Part III Fill in this part to figure the limitation

23 Add lines 12 and 22. If less than \$10, enter zero	23	<u>82 50</u>
24 Enter your energy credit carryover from a previous tax year. Caution—Do not make an entry on this line if your 1980 Form 1040, line 47, showed an amount of more than zero	24	<u>0</u>
25 Add lines 23 and 24	25	<u>82 50</u>
26 Enter the amount of tax shown on Form 1040, line 37	26	<u>2150 00</u>
27 Add lines 38 through 44 from Form 1040 and enter the total	27	<u>82 50</u>
28 Subtract line 27 from line 26. If zero or less, enter zero	28	<u>2067 50</u>
29 Residential energy credit. Enter the amount on line 25 or line 28, whichever is less. Also, enter this amount on Form 1040, line 45. Complete Part IV below if this line is less than line 25	29	<u>82 50</u>

Part IV Fill in this part to figure your carryover to 1982 (Complete only if line 29 is less than line 25)

30 Enter amount from Part III, line 25	30	
31 Enter amount from Part III, line 29	31	
32 Credit carryover to 1982 (subtract line 31 from line 30)	32	

For Paperwork Reduction Act Notice, see instructions on back.

FEDERAL SOURCES OF ENERGY INFORMATION

General Inquiries

Office of Public Affairs
U.S. Department of Energy
Washington, D.C. 20585
(202) 252-5730

QUESTIONS ABOUT...

Natural Gas Regulations

CONTACT...

Office of Public Information
Federal Energy Regulatory Commission
Washington, D.C. 20426
(202) 275-4006

Solar and Conservation Tax Credits

Utility Rate Reform

Local Internal Revenue Service Office

Office of Public Information
Federal Energy Regulatory Commission
Washington, D.C. 20426
(202) 275-4006

Office of Public Information
Economic Regulatory Administration
Washington, D.C. 20461
(202) 634-2170

Conversion to Coal

Office of Public Information
Economic Regulatory Administration
Washington, D.C. 20461
(202) 634-2170

Weatherization of Low-income Housing

Office of Buildings and
Community Systems
U.S. Department of Energy
Washington, D.C. 20545
(202) 252-9444

Solar (Including Tax Credits)

Conservation and Renewable Energy
Inquiry and Referral Service
P. O. Box 8900
Silver Springs, MD 20907
(800) 523-2929
(toll free number)

Utility Energy Audits

Office of Buildings and
Community Systems
U.S. Department of Energy
Washington, D.C. 20545
(202) 376-4646

Government Assisted Loans for
Conservation and Solar Energy

Government National Mortgage
Association
U.S. Department of Housing and
Urban Development
Room 6204
Washington, D.C. 20410
(202) 755-5593

Energy Conservation Standards
for Housing

Division of Energy Building Technology
and Standards
Department of Housing and
Urban Development
Room 8148
Washington, D.C. 20410
(202) 755-6443

Alcohol Fuels

Department of Energy
Hotline
1-800-525-5000

STATE SOURCES OF ENERGY INFORMATION

QUESTIONS ABOUT...

State Energy Conservation
Buildings Standards

Local and State Tax Appeals

Grants for Foods and Feeds from
Wheat and Barley

Financial Institutions Low-interest
Energy Loans

Low-income Energy Programs

Left-turn-on-red Law

Alternative Energy Grants and Loans

CONTACT...

Department of Administration
Building Codes Division
1218 East Sixth
Helena, MT 59620
449-3933

State Tax Appeal Board
1400 11th Ave.
Helena, MT 59620
449-2720

Department of Agriculture
Food and Feed Coordinator
6th and Roberts
Helena, MT 59620
449-3144

Department of Commerce
Division of Business and
Professional Licensing
1424 9th Ave.
Helena, MT 59620
449-3163

Department of Social and
Rehabilitation Services
Economic Assistance Division
111 Sanders
Helena, MT 59620
449-3420

Department of Justice
Motor Vehicle Division
303 Roberts
Helena, MT 59620
449-3800

Department of Natural Resources
and Conservation
Conservation and Renewable Energy
Bureau
32 South Ewing
Helena, MT 59620
449-4624

Energy Conservation Information	Department of Natural Resources and Conservation Conservation and Renewable Energy Bureau 32 South Ewing Helena MT 59620 449-3940
Major Facility Sitings	Department of Natural Resources and Conservation Facility Siting Bureau 32 South Ewing Helena, MT 59620 449-4600
Public Utilities' Low-Interest Energy Loans	Public Service Commission 1227 11th Ave. Helena, MT 59620 449-3007
Tax Credits for Energy	Department of Revenue Research and Information Division Mitchell Building Helena, MT 59620 449-2981
Gasohol License Tax and Production	Department of Revenue Motor Fuels Division Box 5895 Helena, MT 59620 449-3474
Gasohol and Renewable Energy Property Taxes	Department of Revenue Property Assessment Division Mitchell Building Helena, MT 59620 449-2808
Income Tax Forms and Filing Questions	Department of Revenue Income Tax Division Mitchell Building P. O. Box 5805 Helena, MT 59620 449-2873 Toll free (January 1 - April 15) 1-800-332-6103

Energy Crisis Assistance Program and
Weatherization for Low Income
and Elderly

The Human Resource Development Council
office in your area. The list follows.

GLENDIVE:	Action for Eastern Montana 306 North Kendricks 59330	365-3364
HAVRE:	District IV HRDC Box 1509 59501	265-6744
GREAT FALLS:	Opportunities, Inc. Box 2532 59401	761-0310
ROUNDUP:	Central Montana District VI HRDC Box 302 59072	323-2547
BILLINGS:	District VII HRDC 2518 First Ave. North 59101	248-7477
HELENA:	Rocky Mountain Development Council Box 721 59624	442-1552
BOZEMAN:	District IX HRDC 317 East Mendenhall 59715	587-4486
KALISPELL:	Northwest Montana Resource Council Box 1058 59901	755-1567
MISSOULA:	District XI HRDC 207 East Main 59801	728-3710
BUTTE:	Butte-Silver Bow Anti-Poverty Council Box 3486 59701	792-7200

Montana Department of Natural
Resources and Conservation
Energy Division
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